

Article - Tax - General

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§13-828.

(a) If, within 5 days after the date on which the notice to post security is mailed to a person, the person submits to the tax collector a written request for a hearing, the tax collector shall:

(1) hold the hearing; and

(2) at the hearing, make a final determination of the necessity for, propriety of, and amount of the security.

(b) The tax collector shall mail the person a notice of the final determination.

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